IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1910 OF 2004 .

M/s SRS Pharmaceuticals P.Ltd. ... Petitioner

V/s.

Union of India & ors. ... Respondent.

Ms. Usha Srivastva i/b Consulta Juris for the Petitioner.

Shri Rajiv Chavan with Ms. Neeta Masurkar and Ms. S.V.Bharucha i/b T.C. Kaushik for the respondent.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 18th August 2005.

P.C. :

. Heard learned Counsel for the petitioner.

2. Concurrent findings of fact are recorded by the authorities below wherein in unequivocal terms it is recorded that the goods imported were not the same goods which have been cleared from the factory under the Excise Invoice Nos.92 dated 1.10.2002 and 85 dated 13.9.2002 respectively. Sufficient evidence is available on record to substantiate this finding. The first appellate authority has also recorded a finding on similar terms. Considering the concurrent findings of fact, this Court not being a Court of appeal is not expected o substitute its own view in place of the findings recorded by the authorities below suported by evidence. No case

is made out to interfere with the impugned order. Petition is without any merit. Petition is, therefore, dismissed in limine with no order as to costs.

(J.P. DEVADHAR,J.) **(V.C. DAGA,J.)**